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FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS

Note by the Secretary-General

The Secretary-General has the honour to transmit to the members of the General Assembly the summary of the principal findings and conclusions for remedial action of the Board of Auditors, contained in its reports to the General Assembly on the audit of the accounts for the financial period ended 31 December 1991, prepared by the Board of Auditors in accordance with General Assembly resolution 46/183 of 20 December 1991 (see annex).

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ANNEX

Concise summary of principal findings, conclusions and recommendations of common interest, classified by audit area, contained in the reports prepared by the Board of Auditors for the General Assembly at its forty-seventh session

Letter of transmittal

30 June 1992

Sir,

I have the honour to transmit to you in accordance with the request by the General Assembly in paragraph 11 of its resolution 46/183, the document summarizing the principal findings, conclusions and recommendations of common interest, classified by audit area, contained in the reports prepared by the Board of Auditors for the General Assembly at its forty-seventh session.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana
and Chairman
United Nations Board of Auditors

The Secretary-General of the
United Nations
New York, N.Y.

Introduction

1. In paragraph 11 of its resolution 46/183 of 20 December 1991, the General Assembly recommended that the Board of Auditors continue to submit to it a concise document summarizing its principal findings, conclusions and recommendations of common interest, classified by audit area and, where appropriate, identifying the audited organization.

2. For the biennium 1990-1991, the Board decided to carry out horizontal studies in three main thrust areas, namely: expendable and non-expendable property; internal audit; and trust funds. The work programme for the biennium was therefore prepared so that, in addition to the regular coverage of specific areas, the three members of the Board examined simultaneously the three thrust areas in most of the organizations under the responsibility of the Board. This exercise has helped identify commonality of issues throughout the system in the areas selected. The Board will identify other areas for horizontal examination during the current biennium and intends to do the same in future bienniums.

3. The findings, conclusions and recommendations included in the present report are only those of relative importance and are presented with an indication of the organization concerned and the paragraphs(s) in the corresponding report where the details are narrated. Findings, conclusions and recommendations that are not of common interest to the organizations audited will be found in their individual reports.

4. Because 1991 was the last year of the biennium 1990-1991, the Board of Auditors prepared reports on organizations on both a biennial and an annual financial period. They are listed below:

United Nations a/
United Nations Development Programme (UNDP) b/
United Nations Children's Fund (UNICEF) c/
Voluntary Funds Administered by the United Nations High Commissioner for Refugees (UNHCR) d/
United Nations Population Fund (UNFPA) e/
United Nations Habitat and Human Settlements Foundation f/
United Nations Environment Programme (UNEP) g/
International Trade Centre h/
United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) i/
United Nations Institute for Training and Research (UNITAR) j/
United Nations University k/

5. The Board also examined the accounts of the United Nations Joint Staff Pension Fund, and the audit report thereon will be included in the report of the United Nations Staff Pension Board.

Expendable and non-expendable property

6. Financial control and accountability for all United Nations property should be instituted (A/47/5 (vol. I), sect. II, paras. 259-274).

7. In some United Nations organizations audited by the Board, a general inability to conduct regular inventory counts was found. The administrations gave inadequate staff resources as a reason. It was further suggested that such a job should be done by a task force. In the Board's view, this standard excuse of staff shortages reveals the rather low rating accorded non-expendable property by some United Nations organizations. To address the concern expressed by the General Assembly in paragraph 17 (c) of its resolution 46/183, the Board reiterates that stringent procedures should be implemented to ensure adequate control of non-expendable property (A/47/5/Add.8, sect. II, para. 39).

8. In UNDP, no adequate property control has taken place since 1988 and basic information for efficient property management and economic use of resources was not available. Adequate accountability is not ensured in cases of loss or damage. Appropriate measures should be taken immediately (A/47/5/Add.1, sect. II, paras. 111-134).

9. In UNFPA, the control of property entrusted to executing and implementing agencies needs to be strengthened considerably and appropriate provisions and procedures should be established regarding property control (A/47/5/Add.7, sect. II, paras. 74, 77, 79 and 84).

10. UNEP headquarters should compile a master inventory listing of all non-expendable property, including those held in the regional offices (A/47/5/Add.6, sect. II, para. 54).

11. In UNHCR, the disposal of property through donations should follow existing procedures, while inventory approved for disposal should be vigorously followed up to ensure their timely deletion from inventory (A/47/5/Add.5, sect. I, para. 68).

12. In the United Nations Habitat and Human Settlements Foundation, stringent procedures should be introduced to ensure adequate control of non-expendable property (A/47/5/Add.8, sect. II, para. 39).

13. Inventory management at the United Nations University should be improved through regular inventory counts and the updating of inventory status to reflect actual locations, new acquisitions and deletions (A/47/5 (vol. III), sect. II, paras. 40-42).

14. In UNRWA, recording of equipment, especially electronic data-processing equipment, should be reviewed in all areas. A comprehensive survey should be carried out in all field offices in order to identify and dispose of surplus or obsolete equipment. A consistent policy should be established concerning the treatment of staff members who lose or damage Agency property (A/47/5/Add.3, sect. II, paras. 82-98).

Internal audit

15. The internal audit in New York and at Geneva suffers from inadequate staff resources and deficiencies in planning. Audit coverage is insufficient, especially for Geneva-based organizations and activities. The quantity and quality of staff resources of the Internal Audit Division should be strengthened in order to ensure adequate audit coverage. Audit planning should be improved. Internal audit findings and recommendations should be given proper response (A/47/5 (vol. I), sect. II, paras. 288-310).

16. In UNDP, the audit coverage of the organization needs to be improved. The internal audit mandate should be revised to provide a sufficient legal basis for carrying out audit responsibilities and the Division for Audit and Management Review should not be assigned any operational responsibilities. Considerable parts of the initial annual audit plans were not implemented as scheduled and a medium-term audit plan identifying priorities was not available (A/47/5/Add.1, sect. II, paras. 212-225).

17. In UNFPA, no formal mandate or terms of reference existed for the internal audit function carried out by the UNDP Division for Audit and Management Review. The audit coverage was inadequate, particularly regarding headquarters' operations. The senior management was hardly involved in the audit planning process and the evaluation of, and response to, audit findings was inadequate. The Governing Council decision regarding a separate internal audit unit for the organization should be implemented without delay (A/47/5, Add.7, sect. II, paras. 85-96).

18. In UNICEF, in addition to filling existing vacancies in the Office of Internal Audit, a timely and effective action should be taken to redress the recurring internal control weaknesses reported by the internal auditors (A/47/5/Add.2, sect. II, paras. 136 and 141).

19. The coverage of UNHCR programmes and related activities by the Internal Audit Division was less than adequate, particularly taking into account the level of new activities. Resource requirements and organizational arrangements are being examined to ensure better audit coverage. The UNHCR request to the Internal Audit Division for the establishment of a UNHCR-dedicated Geneva-based audit unit should be implemented (A/47/5/Add.5, sect. I, paras. 77-79).

20. During the biennium, the International Trade Centre has received only very limited coverage by the Internal Audit Division. Owing to disagreement between the International Trade Centre and the Internal Audit Division in the selection of a candidate, an International Trade Centre-financed post of the Internal Audit Division has been vacant for more than three years. The post should be filled without further delay (A/47/5, vol. II, sect. II, paras. 52-54).

21. At UNRWA, several units at headquarters have not been covered by internal audit for many years. The UNRWA Internal Audit Office should cover offices and departments in headquarters within regular intervals, and the Agency should avoid the use of internal auditors in line functions (A/47/5/Add.3, sect. II, paras. 107-113).

Trust funds

22. In the United Nations, budgetary controls for general and technical cooperation trust funds and the corresponding programme support costs should be improved and performed in accordance with relevant administrative instructions (A/47/5 (vol. I), sect. II, paras. 107-111 and 130-134).

23. Accounting for contributions in-kind was not adequately and properly instituted at the United Nations Office of the Coordinator for Humanitarian and Economic Assistance Programmes relating to Afghanistan (UNOCA). Thus, the relevant amounts in the footnotes reflected in schedule 24.1.1 of financial statements XXIV can not be verified. The Guidelines for the Acceptance, Valuation, Safe-keeping, Use and Possible Monetization of Contributions In-kind to Operation Salam should be immediately implemented at UNOCA. In addition, interpretation of what constitutes a firm commitment to be used for recording confirmed pledges is not clear in UNOCA (ibid., paras. 99-106).

24. At UNEP, the present system of recording and managing many small technical cooperation trust fund projects separately has not proven cost-effective. The present composition of technical cooperation trust funds should be reviewed with the aim of merging some of them to ensure further improvement in their management (A/47/5/Add.6, sect. II, paras. 38-41).

25. Also at UNEP, income surplus of $58.1 million, which was not applied to the implementation of trust fund projects, included unpaid pledges totalling $45.2 million. The pace of implementation of trust fund projects should be accelerated to ensure adequate utilization of available funds (ibid., paras. 21 and 23).

26. In UNDP, trust funds should be accepted only on a fully funded basis. The Administrator should modify or terminate activities if there is a shortfall in trust fund financing. Furthermore, basic requirements for the closure of United Nations Capital Development Fund (UNCDF) projects were not complied with. As the problem of timely and proper financial completion of projects is not limited to UNCDF, UNDP should systematically address this problem on a broad scale (A/47/5/Add.1, sect. II, paras. 93-94 and 229-232).

27. The International Trade Centre largely ignored the prescribed procedures for administering trust funds with regard to Administrative Instructions ST/SGB/188 and ST/AI/285, but a review is currently being carried out by Headquarters and the International Trade Centre to resolve the matter (A/47/5 (vol. II), sect. II, paras. 92-94).

28. In UNFPA, debit balances in multi-bilateral trust fund activities have increased. In two trust funds, project expenditure considerably exceeded the funds available and in many cases no formal agreements were established between the recipient government and donors. These activities should be more closely monitored to avoid negative balances. Furthermore, the agreements should provide a safeguard against unforeseen financial liabilities of UNFPA (A/47/5/Add.7, sect. II, paras. 111-119).

Accounts and financial reporting

29. In UNDP, further efforts are needed to obtain audited statements of expenditure incurred by executing agencies in time. The proportion of expenditure for which no audit evidence has been received in due time is still too high to waive the qualification of the audit opinion (A/47/5/Add.1, sect. II, paras. 63-66). The same applies to UNFPA, where 17.7 per cent of the programme expenditure paid to executing agencies was not supported by audited statements (A/47/5/Add.7, sect. II, paras. 44-50).

30. In the International Trade Centre, the treatment of unrealized gains and losses on exchange was neither in line with financial rule 111.6 nor with the principle of conservatism and generally accepted accounting principles (A/47/5, vol. II, sect. II, paras. 48-50).

31. In UNICEF, the value of non-expendable property, the ownership of which remains with UNICEF, should be disclosed as a note to the financial statements in keeping with current United Nations practice. Furthermore, necessary assistance should be provided to facilitate the complete clean-up of the staff personal accounts (A/47/5/Add.2, sect. II, paras. 41 and 46 and 47).

32. In UNHCR, the processing of delivery reports should be expedited to ensure that financial statements reflect the true status of outstanding in-kind pledges. The reporting to donors should also be expedited to facilitate their reimbursement to UNHCR of outstanding pledges. Additionally, inventory status should be regularly updated to ensure full disclosure of inventory holdings at the end of the financial period (A/47/5/Add.5, paras. 35 and 31).

33. In UNEP, a convenient system of reporting the project expenditures of the Montreal Protocol project should be worked out with the implementing partner (A/47/5/Add.6, sect. II, paras. 25 and 26).

Budgetary control

34. In the performance budget of the United Nations, excess of expenditure over final appropriations of a net amount of $11,971,200 is subject to ex post facto approval by the General Assembly. Furthermore, allotments were exceeded by expenditures in 21 out of the 25 objects of expenditures contrary to existing regulations. There should be closer monitoring of expenditures to

ensure that these are within the appropriations voted and the allotments issued (A/47/5 (vol. I), sect. II, paras. 77-81).

35. To ensure in UNICEF a significant reduction in over-expenditures on supplementary-funded projects, the flow of financial information between headquarters locations and field offices should be further improved to expedite the reconciliation of project expenditures; and the Global Field Support System should be expanded to include the automatic "lock-up" facility to enhance expenditure monitoring in field offices (A/47/5/Add.2, para. 59).

36. In the United Nations University, upward revisions of approved budgets should be based on stable funding arrangements and the ability to utilize the additional resources for the purposes intended (A/47/5 (vol. III), sect. III, para. 22).

37. In the United Nations Habitat and Human Settlements Foundation, through the lack of effective monitoring, allotments issued for contractual services for the current as well as the prior biennium were overspent. Furthermore, untimely review of unliquidated obligations was also noted (A/47/5/Add.8, sect. II, paras. 20 and 21).

38. In UNITAR, expenditures in the General and Special Purpose Grants Fund exceeded budget levels. The Administration should keep expenditures within the levels approved (A/47/5/Add.4, sect. II, para. 24).

39. Advances made from the United Nations General Fund to UNITAR for the past 10 years should be authorized by the General Assembly (A/47/5 (vol. I), sect. II, paras. 82-84, A/47/5/Add.4, sect. II, para. 32).

Cash management

40. At the United Nations, there are no policies on the levels of cash at banks to be maintained for daily operations and on investments of excess cash resulting in excessive cash balances maintained which were not placed on short-term investments to yield higher interest. More effective cash management procedures should be adopted particularly on investments, cash at banks, and remittances to executing agencies (A/47/5 (vol. I), sect. II, paras. 92-98).

41. UNRWA should consider investing the equivalent of the forecasted amounts of headquarters' disbursements of Austrian schillings and Deutschmarks in deposits of those and other denominations in order to achieve higher interest. Prior to an investment in United States dollars, the Agency should examine if it is more advantageous to convert United States dollars into other currencies combined with forward contracts (A/47/5/Add.3, sect. II, paras. 51-56).

42. Unless otherwise specified by donors to UNICEF, all multi-year contributions received should be recognized as income to the supplementary

fund in accordance with the donor's intent as specified in the disbursement schedules (A/47/5/Add.2, sect. II, para. 79).

43. In the United Nations University, the delay in obtaining the relevant information on a donor's contribution prevented the realization of investment income estimated at $50,000. Management should take investment decisions without delay in order to forestall avoidable losses on interest income (A/47/5 (vol. III), sect. II, para. 32).

Consultants, experts and temporary assistance

44. In UNDP, for the category of special management service contracts, no legal basis exists. Consultants' contracts were not submitted to the Contracts Committee as required. In violation of pertinent United Nations provisions, consultants were engaged for periods of several years on consecutive contracts. A consultant delegated part of his tasks to staff members and no performance evaluation was carried out. The contractual arrangements for a special adviser infringed relevant provisions in numerous respects. UNDP should observe the pertinent instructions in connection with the hiring of consultants (A/47/5/Add.1, sect. II, paras. 144-161).

45. In UNFPA, no comprehensive provisions exist for consultancy services acquired. Consultancy contracts were often retroactively approved. This practice should be discontinued immediately (A/47/5/Add.7, sect. II, paras. 96-102).

46. In the International Trade Centre, contracts with advisers were entered into or extended before it was clear to which projects the advisers would be assigned and before full funding was guaranteed. Project personnel are quasi-permanently employed on a short-term basis which, inter alia, gives rise to financial and organizational problems. The above practices should be discontinued. Furthermore, when appointing consultants/experts, incidental expenses, such as travel and per diem, should be taken into account (A/47/5 (vol. II), sect. II, paras. 55-57, 60-62 and 70-72).

47. In the United Nations Habitat and Human Settlements Foundation, the systematic use of a centralized roster of consultants by all units of the organization should be enforced to ensure a uniform approach in the hiring of consultants (A/47/5/Add.8, sect. II, para. 35).

48. Special service agreements were signed and approved post facto at Headquarters, UNHCR, the Economic Commission for Africa (ECA), the Economic Commission for Latin America and the Caribbean (ECLAC) and the United Nations Conference on Trade and Development (UNCTAD). Performance evaluation of experts and consultants was not conducted and recruitment procedures were inadequate. Furthermore, excessive remuneration was granted to consultants at the Office of the United Nations Disaster Relief Coordinator (UNDRO) and the Economic and Social Commission for Western Asia (ESCWA). Administrative instructions on the hiring, granting of remuneration and performance evaluation of experts and consultants should be strictly adhered to (A/47/5 (vol. I), sect. II, paras. 205-218).

49. In the United Nations University, the engagement of temporary assistance for the Finance and Budgetary Services of the University Centre, rather than regular staff to perform some routine staff duties as a means of cutting down costs was noted. The University should review the adequacy of the present staff resources and strengthen them as appropriate (A/47/5 (vol. III), sect. II, paras. 38 and 39).

Personnel management, payroll and staff costs

50. At the Centre for Human Rights, individuals were repeatedly engaged for work based on verbal agreements disregarding budgetary constraints, after which contracts were made formal with fictitious dates. At Headquarters, it was found that there were considerable and at times intentional delays in the mandatory review of permanent and/or conversion of fixed-term appointments. The unauthorized or unnecessary hiring and performance review of personnel should be immediately attended to (A/47/5 (vol. I), sect. II, paras. 162-168, 180-186).

51. At Headquarters, deficiencies in the staffing table system should be evaluated and improvements made. Regular assessment of manpower requirements should be conducted (ibid., paras. 169-171, and 175-177).

52. In the Economic Commission for Africa (ECA), the organizational structure should be streamlined (ibid., paras. 178 and 179).

53. In UNDP, although not justified in view of the relevant instructions, staff members were granted special leave with full pay. Supernumerary staff were assigned to activities for which no established posts had been approved or were loaned to other organizations without reimbursement. The relevant decisions, their reasons and the respective authorization were not sufficiently documented. UNDP should adequately account for decisions on personnel matters through sufficient documentation. Furthermore, the decisions should be justified by the relevant instructions (A/47/5/Add.1, sect. II, paras. 173-179).

54. In the International Trade Centre, owing to vacancies over a long period of time in positions with key functions, urgent decisions on issues of paramount importance and with long-term impact have been delayed. These vacancies should be filled out without any further delay (A/47/5 (vol. II), sect. II, paras. 41-47).

Procurement

55. At the United Nations, bidding has become the exception rather than the general rule as a mode of awarding contracts and purchase orders. Project specifications requested for bids were inadequate, resulting in incomparable proposals from prospective contractors, and deficiencies in the awarding and approval of contracts indicated inefficient and uneconomical use of limited

resources. Policies on procurement, bidding, and non-expendable property should be reviewed for better delivery of services (A/47/5 (vol. I), sect. II, paras. 227-276).

56. UNFPA rendered procurement services to a government on behalf of a United Nations agency without a signed agreement. These services should be provided on a sound legal basis. Also, the organization has official cars in field offices where no Country Director or other international UNFPA staff are posted. UNFPA needs clear provisions to guide the procurement and use of official vehicles in the field (A/47/5/Add.7, sect. II, paras. 120-123 and 130-132).

57. In the United Nations Habitat and Human Settlements Foundation, competition for publications contracts should be encouraged among the identified local printers (A/47/5/Add.8, sect. II, para. 26).

58. To make the procurement services in UNICEF self-sustaining, staff costs charged to the procurement services should be reviewed and appropriate reductions made. In the future, the number of posts should be commensurate with the volume of projected procurement services; expenditure monitoring should be strengthened to keep operating costs down, and the present rate of handling charges should be reviewed to reflect operating costs (A/47/5/Add.2, sect. II, para. 72).

Programme management

59. In UNFPA, every effort should be made to avert further deterioration of the ratio between operational costs and programme expenditure because the ratio has increased steadily during the past four years (A/47/5/Add.7, sect. II, paras. 69 and 70).

60. At UNEP, projects should be implemented based on available funds and on the reasonable expectation of future funding in order to reduce the incidence of project revisions attributable to funding difficulties. The activities of programme officers and fund management officers should be adequately coordinated to enhance expenditure monitoring. Furthermore, appropriate measures should be introduced to obtain the necessary reports to allow the timely closure of completed projects (A/47/5/Add.6, sect. II, paras. 30, 31, 33, 35, 36 and 43).

61. In the United Nations Habitat and Human Settlements Foundation, owing to inadequate coordination, project records were not promptly updated while delays occurred in the closing of operationally completed projects. Project implementation should be further improved through adequate record-keeping and the timely closure of completed projects (A/47/5/Add.8, sect. II, paras. 29-31).

62. UNHCR should continue its efforts to enter into tripartite sub-agreements with the government department of a host country and the implementing partners

so that project funds can be released directly to the partners who are actually executing the projects in order to speed up project delivery (A/47/5/Add.5, sect. I, para. 54).

63. Also in UNHCR, voluntary contributions should be accepted and utilized in a manner consistent with the financial regulations of the United Nations and where appropriate, with the financial rules for voluntary funds. Furthermore, the control of food items in field offices should be improved through effective storage and adequate monitoring of receipts and issues (ibid., paras. 51 and 67).

64. UNICEF should rededicate itself to ensuring full compliance by its field offices with the requirement on the release of new cash advances to Governments only upon the liquidation of prior ones. Field offices should provide yearly estimates of cash advances required for disbursement to Governments in the course of the year. A separate input code should be introduced to record cash advances paid out to Governments to enable a global figure to be obtained for purposes of control and follow-up. Furthermore, the payments of salary allowances and other cash incentives to government employees involved in the implementation of UNICEF-assisted programmes should be discontinued, pending the development of an appropriate policy for consistent application worldwide (A/47/5/Add.2, sect. II, paras. 86, 102 and 104).

65. In the International Trade Centre, objectives of technical cooperation projects were over-ambitious and were not adjusted to reduced funds and tightened time schedules. Project planning should become more realistic with special regard to project targets and the duration of projects, and technical cooperation projects should whenever possible be based on multi-year funding commitments by donors in order to improve project planning and implementation (A/47/5 (vol. II), sect. II, paras. 80-86).

66. Planning and implementation of the Centre's Integrated Programme of Technical Cooperation in Trade Promotion were not adequately coordinated with other United Nations organizations. Cooperation should be intensified with regard to complementing project activities (ibid., paras. 87-89).

67. The Centre failed to ensure that firms selected for participation in technical cooperation projects were really suitable for the project and committed to the project objectives. This assistance should be based on written agreements specifying mutual tasks and contributions (ibid., paras. 90 and 91).

68. Many of the projects of UNDP submitted to Project Appraisal Committees were not prepared as necessary. Most of the inputs provided by project appraisal committees could have been obtained more efficiently. Several requirements concerning the project appraisal process were not complied with. These procedures at headquarters should be streamlined considerably (A/47/5/Add.1, sect. II, paras. 192-199).

69. Also in UNDP, instructions calling for a project evaluation under certain circumstances have led to an automatism in conducting evaluations irrespective of the practical benefit. Evaluation missions were not always sufficiently prepared and material recommendations of evaluation reports were not implemented as appropriate (ibid., paras. 201-209).

Peace-keeping operations

70. The role, functions and responsibilities of the Field Operations Division, as well as its functional relationship with other offices involved in the peace-keeping process, should be clearly determined, based on the growing requirements of peace-keeping operations (A/47/5 (vol. I), sect. II, paras. 311-315).

71. The retention of unliquidated obligations in the accounts as outlined in financial regulations 4.3 and 4.4 should be based on the accounting period of each field mission rather than on the biennium (ibid., paras. 316-325).

72. The efforts of all the offices involved in the procurement of goods for peace-keeping activities should be adequately coordinated to expedite the procurement process (ibid., paras. 326-335).

73. Appropriate measures should be taken to ensure adequate recording, monitoring and reporting of non-expendable property held by all field missions (ibid., paras. 336-350).

Notes

a/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5 (A/47/5), vol. I, sect. II.

b/ Ibid., Supplement No. 5A (A/47/5/Add.1), sect. II.

c/ Ibid., Supplement No. 5B (A/47/5/Add.2), sect. II.

d/ Ibid., Supplement No. 5E (A/47/5/Add.5), sect. I.

e/ Ibid., Supplement No. 5G (A/47/5/Add.7), sect. II.

f/ Ibid., Supplement No. 5H (A/47/5/Add.8), sect. II.

g/ Ibid., Supplement No. 5F (A/47/5/Add.6), sect. II.

h/ Ibid., Supplement No. 5 (A/47/5 (vol. II), sect. II.

i/ Ibid., Supplement No. 5C (A/47/5/Add.3), sect. II.

Notes (continued)

j/ Ibid., Supplement No. 5D (A/47/5/Add.4), sect. II.

k/ Ibid., Supplement No. 5 (A/47/5 (vol. III), sect. II.